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UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK

JUDGE ROBINSON

-----x
 UNITED STATES OF AMERICA, :
 :
 Plaintiff, :
 :
 - against - :
 :
 WILLIAM J. PEPPER, III, NANCY :
 PEPPER-ARMANO, MANUFACTURERS AND :
 TRADERS TRUST COMPANY, ABL :
 PROPERTIES, INC., NEW YORK STATE :
 TAX COMMISSION, FLEET NATIONAL :
 BANK and JOHN DOES NOS. 1-10, :
 :
 Defendants. :
 -----x

NOTICE OF PENDENCY

07 **07** CIV 9835
 ECF CASE

PLEASE TAKE NOTICE THAT the above-captioned action (a) to reduce to judgment an assessment of the federal tax liabilities of William J. Peper, III and (b) to foreclose on a tax lien upon real property owned by William J. Peper, III, is now pending in the United States District Court for the Southern District of New York.

The real property that is the subject of this action is located at 16 North Freemont Avenue, Nanuet, New York.

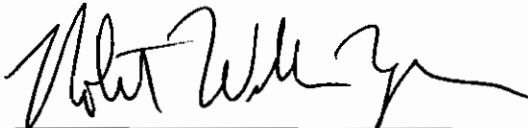
The real property that is the subject of this action was at the time of this Notice situated in the Town of Clarkstown, County of Rockland and State of New York, and is more particularly described on the attached property description, prepared by Four Corners Abstract, as Exhibit A.

The Rockland County Clerk is directed to index this notice against the names of all of the defendants in the Complaint and against the property described above.

Dated: New York, New York
November 6, 2007

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